

Overview

INTRODUCTION

The Motor Fuels Division of the Nebraska Department of Revenue offers a variety of tax return filing and information reporting for motor fuels excise taxes. We support filing and information reporting using Electronic Data Interchange (EDI).

The purpose of this guide is to assist you in the design of EDI systems and interfaces to the Nebraska Electronic Filing Systems (NELFS).

ELECTRONIC FILING STANDARDS

NELFS uses the ANSI ASC X12 813 tax return data transaction set for all tax return and report filings. These standards both reduce the complexity and costs associated with your data processing systems and provide a consistent method for multiple tax filings in Nebraska, and tax filings in multiple states.

Motor fuel tax returns or reports transmitted through the Internet are sent via Nebraska On-Line (NOL), who is the designated provider.

ELECTRONIC PAYMENTS

Taxpayers who are interested in filing electronic payments should refer to the Nebraska Election Reporting System, an Information Guide for Telefile and EFT Tax Payments.

ROLE OF THE SOFTWARE DEVELOPER

As a software developer, it is crucial that formatting strictly adhere to the established guidelines to ensure successful electronic filing. The information in this guide provides clear and precise instructions on transaction set formatting. Phone numbers of contacts who will assist you are listed on page 2. Other sections contain information regarding software developer registration, mapping of EDI transaction sets, and testing procedures.

STATE NETWORK REQUIREMENTS

The most efficient configuration for a taxpayer business entity to use is:

Asynchronous Modem (V.22, V.22bis, V.32, V.32bis, V.42, V.42bis with modem speeds of 1200 bits per second up to 38.4 kilo); Access to the Internet; Any Communication Software that supports XMODEM.

Other configurations supported include:

Modems (Bisync - 201C, 208B, & V.32bis, Bisync Comm. - IBM2780 & IBM3780 Protocols)

Speeds (Async; 1200 - 38400 bps / Bisync 2400, 4800, 9600)

Protocols (SNA, Async., Bisync.)

Method (dial-up Async & Bisync; Bisync dedicated up to 56K)

Contacts

MOTOR FUELS TOLL-FREE NUMBER800-554-3835

(EDI Registration, State-Supplied Software, Account Balance/Status of Filings,
Forms Request, Testing Coordination)

EDI COORDINATOR402-471-5970

(EDI Record Layouts, Software Guidelines, General Program Information)

EFT HELP DESK.....800-433-8631

(EFT Registration, Status of EFT Payments)

NEBRASKA ON-LINE (NOL)800-747-8177

Customer Support is available from 8:00 a.m. to 5:00 p.m. CST, Monday through Friday
to provide assistance with file transfer issues and initial connectivity support via the Internet.
You may ask for Kevin.

IMPORTANT TIPS:

Round to whole gallons and dollars. Round down all amounts less than .50 and round up all amounts of .50 through .99. Decimal points are not valid in gallon or dollar fields except for the separate commissions. For amended returns prior to January, 2000, the dollar amounts are not rounded.

On all Motor Fuels Multiple Schedules of Receipts, Forms MFR, and Motor Fuels Multiple Schedules of Disbursements, Forms MFD, the recipient's document number must match the disburser's document number. If the disburser used a bill of lading number, that is the number which must be used by the recipient.

A transmission of a return must be received by NOL in the stipulated format in order for it to be considered a valid return.

All taxpayers are required to continue filing paper tax returns until notified by the Motor Fuels Division that the EDI transmission is correct and has been approved.

Acceptable product and schedules codes for Nebraska are listed on Pages 6 and 7.

Each (space) in this book represents one space. When programming, a space is used in each instance.

Tax Filing

The taxpayer (or tax preparer) is assumed to have a computer or access to computing systems, with company-developed or commercially-purchased EDI translation and communications software. This software must translate records from existing taxpayer files, convert these into the ANSI ASC X12 813 standard formats and transmit them to us.

Note: One 813 must be transmitted for each Form 73, 74, 80, 82, 85, 86, or 87 (with associated schedules) transmitted.

- A. Taxpayer (or preparer) uses purchased or taxpayer-developed EDI software to format a file consisting of ANSI ASC X12 813 transaction set(s), (forms and schedules) within the appropriate X12 envelope structure. The taxpayer's communication software connects with our designated provider (NOL), and transmits forms and schedule information via Internet to the state.
- B. The designated provider receives the 813(s) and generates an acknowledgment. The provider then makes these files available for retrieval by the Department's processing systems.
- C. The Department retrieves the ANSI ASC X12 files from the provider.

NELFS Registration

All tax return and information report filers who file electronically must register with the Department. Filers must complete and submit a Motor Fuels Application for Electronic Filing, Form 27MF. Copies of this form are available on our website at www.nol.org/revenue/fuels/fuels.htm or by contacting your Account Representative. Software developers may contact our Motor Fuels toll-free number.

All filers who choose to make payments by electronic funds transfer (EFT) must also register with the Department. Taxpayers must complete and submit an Authorization Agreement for Electronic Funds Transfer (EFT) of Tax Payments, Form 27EFT. Copies of this form are also available on our website or by contacting the Department's EFT Help Desk.

Timely Filing

All Nebraska Motor Fuels Tax returns and reports must be filed on or before the 20th day of the month following the month for which the return or report is required. (Example: For a tax period ending date on March 31, the filing and payment due date is April 20.) When the 20th falls on a Saturday, Sunday, or a legal holiday, the return or report will be considered timely filed if sent on the next succeeding day which is not a Saturday, Sunday, or a legal holiday.

Timely returns are based on the Acceptance Date of the electronic tax return by NOL.

Testing Procedures

All software developers and transmitters must test with the Department regardless if these individuals are a part of the taxpayer's company, a contractor of the same, or an independent marketer of electronic filing software. Developer's software must be fully tested and approved before it can be used by filers. Some ongoing testing may be required as new guidelines are issued by the Department. Contact the Department for testing information and coordination.

Naming Files

A naming convention has been developed for returns and reports transmitted through Nebraska On-Line (NOL). Naming the files before they are transmitted will aid in processing the files through the provider and also through the Motor Fuels Division system.

All files must have an 8 character alphanumeric file name and .edi or .EDI extension.

The 8 character name for your file will consist of one alpha character representing the tax month being filed and 7 numeric characters representing the taxpayer's State Identification Number.

The month indicators are:

January =	A
February =	B
March =	C
April =	D
May =	E
June =	F
July =	G
August =	H
September =	I
October =	J
November =	K
December =	L
Test =	T
Amended =	Y

Examples:

A0072759.EDI is the January return for the taxpayer assigned the State ID No. 72759.

B6259285.EDI is the February return for the taxpayer assigned State ID No. 6259285.

Anytime a test file is transmitted, a "T" should be used instead of a month.

Nebraska Schedule Codes

Multiple Schedule of Receipts

<u>Schedule Code</u>	<u>Description</u>
1	Gross Gallons Received Tax Paid
2	Gross Gallons Received Tax Free From a Licensed Supplier, Distributor, or Importer
3	Gross Gallons Imported Via Transport or Rail From Another State Tax Free (If you are importing fuel, you must be licensed for Nebraska Petroleum Release Remedial Action Fee.)
4	Gross Gallons of Ethanol Received Tax Free From Another State and Delivered into Terminal Storage in Nebraska

Multiple Schedule of Disbursements

<u>Schedule Code</u>	<u>Description</u>
5	Gross Gallons Delivered Tax Paid to Another Licensed Supplier, Distributor, Wholesaler, or Retailer
6	Gross Gallons Disbursed Tax Free to a Licensed Supplier, Distributor, Wholesaler, or Exporter
7	Gross Gallons Exported to Another State Tax Free
8	Gross Gallons Delivered to U.S. Government or its Agencies
10	Gross Gallons Delivered to a Native American Residing on a Reservation

Nebraska Product Codes

FTA Motor Fuel Tax Section Uniformity Committee adopted the PIDX code system for the product codes used on the Uniform forms. In the next column are the product codes used by Nebraska.

<u>Product</u>	<u>FTA Code</u>	<u>Nebraska Code</u>
Alcohol	123	241
Ethanol	241	241
Methanol	243	241
Aviation Gasoline	125	125
Blending Components	122	65 if with Gasoline
(Includes Transmix)	122	160 if with Diesel
Compressed Natural Gas	224	Reported on Form 86
Diesel Fuel - dye added	228	228 - Form 87 Only
High Sulfur Diesel - dye added	226	228 - Form 87 Only
Low Sulfur Diesel - dye added	227	228 - Form 87 Only
No. 1 Diesel - dye added	231	228 - Form 87 Only
Diesel Fuel - undyed	160	160
Low Sulfur Diesel #1 - undyed	161	160
Low Sulfur Diesel #2 - undyed	167	160
No. 1 Fuel Oil - undyed	150	160
Gasohol	124	124
Gasoline	65	65
Gasoline MTBE	71	65
Jet Fuel	130	130
Kerosene - undyed	142	142
Low Sulfur Kerosene - undyed	145	142
High Sulfur kerosene - undyed	147	142
Kerosene - dye added	72	Do Not Report
Low Sulfur Kerosene - dye added	73	Do Not Report
High Sulfur Kerosene - dye added	74	Do Not Report
Liquid Natural Gas	225	Reported on Form 86
Propane	54	Reported on Form 86
Residual Fuel Oil	175	Do Not Report

Nebraska Motor Fuels EDI Mappings

ANSI ASC X12 813 Standards

DESCRIPTION

The motor fuels taxpayer's inbound tax return and payment information will follow the ANSI ASC X12 813 Electronic Filing of Tax Returns transaction set — as defined in Version 004010. This section provides an overview of the 813s data segment structure as well as complete mapping specifications.

The following mapping descriptions define the standard layout and data structure of the 813.

The Department requires that all schedules attached to filed tax returns and information reports reflect detail information needed to perform tracking of motor fuels. Transaction Set 813 is used to capture both return and schedule data.

FILING NEBRASKA MOTOR FUELS FORMS

On the following pages are 813 mappings for the filing of tax returns and reports for tracking of motor fuels and payment of tax. The Nebraska forms supported in the NELFS program include:

Form 73:	Nebraska Motor Fuels Tax Return
Form 74:	Nebraska Motor Fuels Consumer's Use Tax Return
Form 80:	Nebraska Motor Fuels Carrier Report
Form 80:	Nebraska Motor Fuels Diversion Schedule
Form 82:	Petroleum Release Remedial Action Fee Return
Form 85:	Nebraska Aircraft Fuels Tax Return
Form 86:	Nebraska Compressed Fuel Retailer Return
Form 87:	Nebraska Motor Fuels Terminal Operator Report
Form 87:	Nebraska Motor Fuels Terminal Operator Schedule of Receipts (TOR)
Form 87:	Nebraska Motor Fuels Terminal Operator Report Schedule of Disbursements (TOD)
Form MFR:	Motor Fuels Multiple Schedule of Receipts
Form MFD:	Motor Fuels Multiple Schedule of Disbursements
Form TC91R:	Nebraska Diesel Fuel Retailer's Exemption Report (Form 73 diesel column)

FOR AMENDED RETURNS PRIOR TO 2000

Form 81:	Nebraska Motor Vehicle Fuels Tax Return
Form 85:	Nebraska Aircraft Fuels Tax Return
Form 91:	Nebraska Diesel Fuel Tax Return
Form MFR:	Motor Fuels Multiple Schedule of Receipts
Form MFD:	Motor Fuels Multiple Schedule of Disbursements
Form TC91R:	Nebraska Diesel Fuel Retailer's Exemption Report

Forms MFR and MFD are filed as supporting schedules with Forms 73 and 85 and Amended Forms 81, 85 and 91. Forms 73, 82, 85, and 86 are returns used to establish tax debits or credits.

813 TRANSACTION SET STRUCTURE AND USAGE

Please reference the diagram on page 10. Nebraska mapping of the 813 for Motor Fuels uses the header portion (Table 1) to capture taxpayer entity and filing identification information. Line data on the tax return is calculated but not captured. Calculated data on the face of the tax return is collected through the detail schedule information and the required line data from the tax return is captured in the detail portion (Table 2) of the 813 using the Tax Form Segment (TFS). Each TFS contains other segments related to a specific schedule. Multiple Form Group Segments (FGS) are contained within the TFS and reflect data associated with each line on the schedule identified in the TFS.

Whenever a filing is made that does not contain schedule detail information, use the Reference Number Segment No Activity. The trailer portion of the 813 (Table 3), is used to identify and mark the end of each 813 transaction set within the Functional Group, and counts of the segments within it.

Further information about the Nebraska mapping and usage of the 813 transaction set can be obtained by contacting the Department's EDI Coordinator. Further information about the structure of the 813 and other EDI related information can be obtained from:

ASC X12 Secretariat
Data Interchange Standards Association, Inc.
1800 Diagonal Road, Suite 200
Alexandria, VA 22314-2852
(703) 548-7005

SEPARATOR REQUIREMENTS

Type	ASCII Value	EBCDIC Value	Description	Character
Segment Terminator	5C	EO	Left or Back Slash	\
Element Separator	7E	A1	Tilde	~
Padding Character	20	40	Leave Blank	(Space)

NEBRASKA EDI FILE STRUCTURES

- ISA Interchange Control Header
- GS Functional Group Header
- ST Transaction Set Header (TS 813)
 - BTI Beginning Tax Information
 - DTM Tax Filing Period
 - TIA Version of EDI Map
 - TIA Total Dollars
 - N1 Loop Taxpayer Information
 - N1 Taxpayer Name Detail
 - N2 Additional Taxpayer Name Detail
 - N3 Address Detail
 - N4 Geographic Location
 - PER Taxpayer Contact Person
 - TFS Loop Terminal Operator Detail
 - FGS Loop
 - FGS Line Items From Face of Return Not on Schedules
 - TIA Line Item Detail
 - TFS Loop Terminal Operator Schedule
 - N1 Loop
 - N1 Point of Origin
 - N1 Carrier Information
 - N1 Positionholder
 - FGS Bill Lading Loop
 - FGS Bill of Lading Number
 - DTM Bill of Lading Date
 - TIA Bill of Lading Gross Gallons
 - TFS Loop Motor Fuels Return
 - FGS Loop
 - FGS Line Items From Face of Return Not on Schedules
 - TIA Line Item Detail
 - TFS Loop Beginning of Schedules
 - N1 Loop
 - N1 Carrier Information
 - N1 Origin
 - N1 Destination
 - N1 Supplier
 - FGS Bill of Lading Loop
 - FGS Bill of Lading Number
 - DTM Bill of Lading Date
 - TIA Bill of Lading Gross Gallons
 - TGS Loop Common Carrier Detail
 - REF No Activity
 - TIA Total Gallons Diverted
 - TFS Loop Diversion Schedules
 - TFS Beginning of Schedules
 - REF Seller Information
 - N1 Loop
 - N1 Point of Origin
 - N1 Buyer/Consignee Information
 - N1 Point of Destination
 - N4 Address
 - FGS Billing Lading Loop
 - FGS Bill of Lading Number
 - DTM Bill of Lading Date
 - TIA Bill of Lading Gross Gallons
 - SE Transaction Set Trailer
 - GE Functional Group Trailer
 - IEA Interchange Control Trailer

Contains data corresponding to taxpayer identification:

Contains data corresponding to tax returns and schedules:

- Form 73
- Form 74
- Form 80
- Form 82
- Form 85
- Form 86
- Form 87

Amended:
Form 81
Form 85
Form 91

MFR - Multiple Schedule of Receipts

MFD - Multiple Schedule of Disbursements

Motor Fuels Terminal Operator Schedule of Receipts

Motor Fuels Terminal Operator Schedule of Disbursements

Motor Fuels Diversion Schedule

Diesel Fuel Retailer's Exemption Report

This section contains complete mapping specifications for the ANSI ASC X12 813 Electronic Filing of Tax Return Data.

ATTRIBUTE CONVENTIONS

The EDI maps that follow employ standard conventions to explain data element features. The following summarizes the abbreviated field indicators that appear in the column labeled ATTRIBUTES.

ATTRIBUTE	DEFINITION
<p>Data Element Type</p>	<p>AN - Alphanumeric Contains a value specified in any character from the basic or extended character sets</p> <p>DT - Date Contains a date specified in CCYYMMDD format</p> <p>ID - Identifier Contains a value specified in a predefined list of identifiers</p> <p>R - Real Contains a numeric value with an explicit decimal point (the number of decimal places can vary)</p> <p>N - Numeric Contains a value represented by one or more digits (in the normal base of 10)</p> <p>N0 Contains a value with no (zero) implied decimal places</p> <p>TM Contains the time specified in HHMMSS format</p>
<p>Requirement Designator</p>	<p>Defines whether the data element is required in the segment</p> <p>M - Mandatory O - Optional X - Relational</p>
<p>Data Element Length</p>	<p>The number of character positions assigned to the data element. (Minimum/Maximum)</p>

ENVELOPE HEADER SEGMENTS

Notes: Each 813 or group of 813s that constitutes a taxpayer’s filing must be transmitted within enveloping structures (see page 6). Within each communications session, the primary enveloping structure is the ISA and IEA, Interchange Control header and trailer. This envelope contains transaction sets being sent to a specific receiver. Within the ISA-IEA envelope, like transaction sets are grouped together within a secondary level of envelope structures. These are the GS and GE, Functional Group headers and trailers. The Functional ID Code listed in the GS segment identifies a code that determines the type of transaction sets that follow within the envelope. A Functional ID Code equal to “TF” indicates that 813s will follow. Each 813 within the GS-GE represents a separate form, with its associated schedules included.

The contents of the ISA-IEA header and trailer, and the GS-GE header and trailer are subject to agreement between the sender and receiver. **The values and descriptions of the ISA-IEA and GS-GE headers and trailers will be defined as a process of software developer and transmitter testing with NELFS.**

INTERCHANGE CONTROL HEADER (Mandatory)

ID	REF#	ELEMENT NAME	ATTRIBUTES Type Status Min/Max	VALUE/DESCRIPTION
ISA01	I01	Authorization Information Qualifier	ID M 2/2	“00” = Taxpayer-Initiated Dial-Up
ISA02	I02	Authorization Information	AN M 10/10	Additional ID Spaces = Taxpayer-Initiated Dial-Up “NE814010xy” = VAN Interconnect where x = “R” (return only) where y = “T” (test) or “P” (production)
ISA03	I03	Security Information Qualifier	ID M 2/2	“00” = No Security Information Present
ISA04	I04	Security Information	AN M 10/10	Password Not Used
ISA05	I05	Interchange ID Qualifier	ID M 2/2	“ZZ” = Mutually Defined - Sender FEIN
ISA06	I06	Interchange Sender ID	AN M 15/15	Sender FEIN (9 positions followed by 6 spaces)
ISA07	I05	Interchange ID Qualifier	ID M 2/2	“ZZ” = Mutually Defined - Receiver Description
ISA08	I07	Interchange Receiver ID	AN M 15/15	“4716 MOTOR FUEL”
ISA09	I08	Interchange Date	DT M 6/6	Date of the Interchange = (YYMMDD)
ISA10	I09	Interchange Time	TM M 4/4	Time of the Interchange = (HHMM)

ID	REF#	ELEMENT NAME	ATTRIBUTES Type Status Min/Max	VALUE/DESCRIPTION
ISA11	I65	Repetition Separator	ID M 1/1	“U” = US EDI Community of X12, TDCC, and UCS
ISA12	I11	Interchange Control Version Number	ID M 5/5	“00401”
ISA13	I12	Interchange Control Number	N0 M 9/9	Assigned by Sender
ISA14	I13	Acknowledgment Requested	ID M 1/1	“0” = No Acknowledgment Requested “1” = Interchange Acknowledgment Requested
ISA15	I14	Usage Indicator	ID M 1/1	“P” = Production Data “T” = Test Data
ISA16	I15	Component Element Separator	AN M 1/1	(space) = 1 space

ISA09 does not include the century based on the ANSI ASC X.12 Standard

NEBRASKA FILE HEADERS

INTERCHANGE CONTROL HEADER EXAMPLE

Notes: The ISA Interchange Control Header contains segments that with the IEA Control Trailer, envelope one or more functional groups. These define data element separators and data segment terminators, identify the sender and the receiver, provide control information for the interchange, and allow for authorization and security information. These are always fixed length records with fixed length data elements within.

ISA~00~NE814010RP~00~~ZZ~471234567(space)(space)(space)(space)(space)(space)~ZZ~4716
MOTOR FUEL~000220~1043~U~00401~952011202~0~P~(space)\

FUNCTIONAL GROUP HEADER EXAMPLE

Notes: For Nebraska’s application, only one functional group (GS-GE), will exist for each ISA-IEA envelope. Following the GS Header will be as many 813s (ST-SE combinations) as is needed to complete the tax filing. The GS segment is a true EDI segment and data elements within are variable in length.

GS~TF~471234567~NE81304010RP~20000220~105321~950790004~X~004010\

FUNCTIONAL GROUP HEADER (Mandatory)

ID	REF#	ELEMENT NAME	ATTRIBUTES	VALUE/DESCRIPTION
GS01	479	Functional ID Code	ID M 2/2	“TF” = Electronic Filing of Tax Return Data
GS02	142	Application Sender’s Code	AN M 2/15	Sender FEIN
GS03	124	Application Receiver’s Code	AN M 2/15	“NE81304010xy” where x = “R” (return only) where y = “T” (test) “P” (production)
GS04	373	Date	DT M 8/8	Functional Group Date = (CCYYMMDD)
GS05	337	Time	TM M 4/8	Functional Group Time = (HHMMSSDD)
GS06	028	Group Control Number	N0 M 1/9	Assigned and maintained by Sender (must equal GE02)
GS07	455	Responsible Agency Code	ID M 1/2	“X” = Accredited Standards Committee X12
GS08	480	Version/Release/ Industry ID Code	AN M 1/12	“004010”

Notes: Sequenced between the Functional Group Header and the Functional Group Trailers will be one Transaction Set 813 for each Nebraska Motor Fuels form filed.

ENVELOPE TRAILER SEGMENTS

FUNCTIONAL GROUP TRAILER (Mandatory)

ID	REF#	ELEMENT NAME	ATTRIBUTES	VALUE/DESCRIPTION
GE01	097	Number of Transaction Sets Included	N0 M 1/6	Total Number of 813s In Group
GE02	028	Group Control Number	N0 M 1/9	Assigned by Sender (Must Equal GS06)

NEBRASKA FILE TRAILERS

FUNCTIONAL GROUP TRAILER EXAMPLE

Notes: After the last SE is encountered, the following segment will be the GE Functional Group Trailer. The GE segment indicates the number of 813s within and a control number.

GE~3~950790004\

INTERCHANGE CONTROL TRAILER (Mandatory)

ID	REF#	ELEMENT NAME	ATTRIBUTES	VALUE/DESCRIPTION
IEA01	I16	Number of Included Functional Groups	N0 M 1/5	Total Number of Functional Groups In Transmission
IEA02	I12	Interchange Control Number	N0 M 9/9	Assigned by Sender (Must equal ISA13)

INTERCHANGE CONTROL TRAILER EXAMPLE

Notes: Following the GE trailer will be the IEA Interchange Control Trailer. (Note: Whereas the ISA has all fixed length fields, the IEA contains one variable length data element, the I16 count of Functional Groups. This count will always equal 1 for Nebraska's Motor Fuels application since only one Functional Group will be used.)

IEA~1~952011202\

USA STATES AND CANADIAN PROVINCES/TERRITORIES ABBREVIATIONS

UNITED STATES

Alabama	AL
Alaska	AK
Arizona	AZ
Arkansas	AR
California	CA
Colorado	CO
Connecticut	CT
Delaware	DE
District of Columbia	DC
Florida	FL
Georgia	GA
Hawaii	HI
Idaho	ID
Illinois	IL
Indiana	IN
Iowa	IA
Kansas	KS
Kentucky	KY
Louisiana	LA
Maine	ME
Maryland	MD
Massachusetts	MA
Michigan	MI
Minnesota	MN
Mississippi	MS
Missouri	MO
Montana	MT
Nebraska	NE
Nevada	NV
New Hampshire	NH
New Jersey	NJ
New Mexico	NM
New York	NY

North Carolina	NC
North Dakota	ND
Ohio	OH
Oklahoma	OK
Oregon	OR
Pennsylvania	PA
Rhode island	RI
South Carolina	SC
South Dakota	SD
Tennessee	TN
Texas	TX
Utah	UT
Vermont	VT
Virginia	VA
Washington	WA
West Virginia	WV
Wisconsin	WI
Wyoming	WY

CANADIAN PROVINCE/TERRITORY

Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland	NF
Northwest Territory	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon Territory	YT